

805 SW Broadway, Suite 1200  
 Portland, OR 97205  
 Telephone: 503-242-1447  
 Fax: 503-274-2789

Shirley Dunn  
 Sunwest Management Inc.  
 3723 Fairview Industrial Drive SE  
 Suite 270  
 Salem, OR 97302-0006

Invoice #: 1872177  
 Invoice Date: 05/06/10  
 Client #: 613256

Amount Enclosed: \$ \_\_\_\_\_

Please return top portion with remittance. Include your client number and invoice number on your check.

Invoice #: 1872177  
 Invoice Date: 05/06/10  
 Client #: 613256

**For professional services rendered in April 2010 in connection with:**

Consulting services in connection with fresh start accounting issues and tax consequences associated with the plan of reorganization. **6,679.00**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Boyd, Marcy J	1.8	\$270.00	\$486.00
Dauble, Judy	1.0	\$300.00	\$300.00
Karas, Joseph D	13.0	\$300.00	\$3,900.00
Seeds, Abbey	4.3	\$250.00	\$1,075.00
Strothers, Harriet	3.4	\$270.00	\$918.00
	<u>23.5</u>		<u>\$6,679.00</u>

Services in connection with HUD audits. **1,929.00**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Boyd, Marcy J	1.2	\$270.00	\$324.00
Coplen, Lynn	7.8	\$175.00	\$1,365.00
Hoglan, Lisa E	0.8	\$300.00	\$240.00
	<u>9.8</u>		<u>\$1,929.00</u>

Determining reporting positions for dispositions of real and personal property and allocation of gain/loss to members; develop instructions on preparation of returns; discussions with Tom Wettlaufer and internal accounts on how gain/loss was calculated; determination of COD income situations. **50.00**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.2	\$250.00	\$50.00

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Professional services related to the preparation and review of the entirety of the affiliated entity tax returns including the following:

**24,559.50**

- Identifying and scheduling personnel and other resources
- Documentation and instructions for preparers and reviewers including prioritizing of entities
- Developing procedures for conveying draft K-1 information to investors
- Researching and documenting state filing positions including non-resident withholding requirements, composite filings and Oregon minimum tax
- Tax specialist review of representative sample of tax returns and legal documents to identify issues affecting other entities
- Inquiries and communication with Receiver, Restructuring Officer, and Sunwest employees
- Various communications with the Sunwest Legal Department regarding DRO's and other legal documents
- Downloading tax return preparation information from FTP site and filing in entity files; Section 754 depreciation information requests; follow up on missing information for Priority 1 tax returns and disposition entities

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.5	\$300.00	\$450.00
Dauble, Judy	35.0	\$300.00	\$10,500.00
Gaffney, James B	4.0	\$300.00	\$1,200.00
Girt, David L	1.9	\$300.00	\$570.00
Kemp, Amanda	0.3	\$155.00	\$46.50
Price, Andrew J	2.0	\$215.00	\$430.00
Reynolds, Robert	7.0	\$300.00	\$2,100.00
Ringrose, Alyse	9.5	\$175.00	\$1,662.50
Seeds, Abbey	14.7	\$250.00	\$3,675.00
Shahbaz, Sarah	1.5	\$155.00	\$232.50
Solomon, Matthew D	7.3	\$300.00	\$2,190.00
Strothers, Harriet	3.7	\$270.00	\$999.00
White, Laurie K	6.3	\$80.00	\$504.00
	<u>94.7</u>		<u>\$24,559.50</u>

Out-of-pocket expenses

**55.52**

<u>Expense</u>	<u>Amount</u>
Meals	\$46.00
Postage/Delivery	\$9.52
	<u>\$55.52</u>

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Preparation of S-corp extensions including taxable income estimates; develop processes for filing extensions.

**12,607.00**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Burns, John	4.1	\$135.00	\$553.50
Chase, Dee Al	35.2	\$155.00	\$5,456.00
Dauble, Judy	4.5	\$300.00	\$1,350.00
Ringrose, Alyse	16.8	\$175.00	\$2,940.00
Sessions, Jenna	1.5	\$105.00	\$157.50
Seeds, Abbey	8.6	\$250.00	\$2,150.00
	<u>70.7</u>		<u>\$12,607.00</u>

Services in connection with preparation and review of 2008 amended tax returns.

**102.50**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Mark, Kellie	0.5	\$105.00	\$52.50
Seeds, Abbey	0.2	\$250.00	\$50.00
	<u>0.7</u>		<u>\$102.50</u>

Out-of-pocket expenses

**46.89**

<u>Expense</u>	<u>Amount</u>
Postage/Delivery	\$46.89

Services in connection with Sunwest Management Inc. employee benefit plan audits.

**239.50**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bridges, Amanda M	0.8	\$215.00	\$172.00
Vincent, Zachary	0.5	\$135.00	\$67.50
	<u>1.3</u>		<u>\$239.50</u>

Analysis of entities with 2009 dispositions to evaluate the current and future tax reporting and impact on partners. Development and communication of recommendations and conclusions including attending tax planning meetings.

**12,856.00**

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dauble, Judy	10.5	\$300.00	\$3,150.00
Gaffney, James B	6.0	\$300.00	\$1,800.00
Huehn, Jaclyn	2.3	\$135.00	\$310.50
Ringrose, Alyse	1.8	\$175.00	\$315.00
Russell, Christine	4.1	\$105.00	\$430.50
Seeds, Abbey	15.7	\$250.00	\$3,925.00
Wanlass, Benjamin	15.0	\$195.00	\$2,925.00
	<u>55.4</u>		<u>\$12,856.00</u>

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Services in connection with tax return preparation and review and addressing IRS  
 and state notices for the following entities:

**46,029.50**

SW - Aaron Ridge Apartments, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	1.3	\$300.00	\$390.00

SW - Addie Meedom House, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hopf, Amber	3.7	\$105.00	\$388.50
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>3.8</u>		<u>\$413.50</u>

SW - Albany Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Carson, Taylor	1.3	\$105.00	\$136.50
Gentry, Shane D	0.4	\$270.00	\$108.00
Ringrose, Alyse	0.5	\$175.00	\$87.50
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>2.3</u>		<u>\$357.00</u>

SW - Anderson Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Morrow, Nathan	2.0	\$105.00	\$210.00

SW - Aspen Foundation

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Griffith, Rebecca	0.5	\$175.00	\$87.50

SW - Aspen Foundation II

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Griffith, Rebecca	0.3	\$175.00	\$52.50

SW - Aspen Foundation III

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Griffith, Rebecca	0.2	\$175.00	\$35.00

SW - Autumn Park Assisted Living Community, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.4	\$300.00	\$120.00

SW - Bedford Gardens LP

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Holcom, Richard A	2.0	\$300.00	\$600.00
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>2.1</u>		<u>\$625.00</u>

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SW - Bluffs at Northwoods Apartments, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	2.0	\$300.00	\$600.00

SW - Braxton Senior Living Property Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Bridgeport Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.2	\$250.00	\$50.00

SW - Britt Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.8	\$300.00	\$540.00

SW - Broken Arrow Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hopf, Amber	9.5	\$105.00	\$997.50

SW - C P S W, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Canterbury Gardens Sr. Living Property Ltd.Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Carriage Inn Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	1.0	\$300.00	\$300.00

SW - Cascadia Canyon, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Reichensperger, Fred	3.0	\$250.00	\$750.00
Ringrose, Alyse	0.8	\$175.00	\$140.00
	<u>3.8</u>		<u>\$890.00</u>

SW - Cedar Park C.P. Property, LP

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Solomon, Matthew D	2.0	\$300.00	\$600.00

SW - Charlotte Overlook Apartments, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	1.0	\$270.00	\$270.00
Seeds, Abbey	0.1	\$250.00	\$25.00
Sessions, Jenna	0.8	\$105.00	\$84.00
	<u>1.9</u>		<u>\$379.00</u>

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## SW - Chino Hills Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hopf, Amber	3.0	\$105.00	\$315.00

## SW - Clark 40, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	0.5	\$270.00	\$135.00

## SW - Clovis Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Price, Andrew J	0.5	\$215.00	\$107.50
Seeds, Abbey	0.5	\$250.00	\$125.00
	<u>1.0</u>		<u>\$232.50</u>

## SW - Cody Senior Living II, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Cody Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - CU 28, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - CU 39, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - CV Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Eldorado Heights Investments, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	0.4	\$270.00	\$108.00
Ringrose, Alyse	1.5	\$175.00	\$262.50
	<u>1.9</u>		<u>\$370.50</u>

## SW - Ellensburg Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Price, Andrew J	0.3	\$215.00	\$64.50

## SW - Emerald Pointe AL & MC, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.5	\$300.00	\$150.00

## SW - ES 23, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

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SW - ES 39, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Fortuna Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.8	\$300.00	\$540.00
Price, Andrew J	0.5	\$215.00	\$107.50
Seeds, Abbey	0.2	\$250.00	\$50.00
	<u>2.5</u>		<u>\$697.50</u>

SW - Gainesville Mall Property, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

SW - Grand Court FW LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Grandview Associates, Inc.

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Greenleaf Farms I, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Holcom, Richard A	2.0	\$300.00	\$600.00

SW - Harder Development IV, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	0.5	\$270.00	\$135.00
Hopf, Amber	0.6	\$105.00	\$63.00
Russell, Christine	2.2	\$105.00	\$231.00
	<u>3.3</u>		<u>\$429.00</u>

SW - Harlingen GP, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Hendersonville B G Property, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

SW - Hillside Senior Living Community, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Price, Andrew J	0.3	\$215.00	\$64.50

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## SW - Holiday Lane Estates Assisted Living LP

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Norgan, Ian	13.0	\$135.00	\$1,755.00
Seeds, Abbey	0.5	\$250.00	\$125.00
	<u>13.5</u>		<u>\$1,880.00</u>

## SW - Hoover Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Hopf, Amber	0.8	\$105.00	\$84.00
Seeds, Abbey	0.4	\$250.00	\$100.00
	<u>1.2</u>		<u>\$184.00</u>

## SW - HR Retail Associates I, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Jasper Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - KDA Construction Inc

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.3	\$250.00	\$75.00
Shahbaz, Sarah	0.3	\$155.00	\$46.50
	<u>0.6</u>		<u>\$121.50</u>

## SW - KDA Enterprises, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Kennewick Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gaffney, James B	1.0	\$300.00	\$300.00
Holcom, Richard A	2.0	\$300.00	\$600.00
Price, Andrew J	0.3	\$215.00	\$64.50
Seeds, Abbey	0.3	\$250.00	\$75.00
	<u>3.6</u>		<u>\$1,039.50</u>

## SW - Kingman Senior Living Property II, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.2	\$250.00	\$50.00

## SW - Laurel Springs Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Brokowski, Adrian	2.4	\$135.00	\$324.00

## SW - Lawrenceville Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Weaver, Daniel	1.7	\$175.00	\$297.50



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## SW - Legacy Georgia Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Crow, Rob	2.2	\$175.00	\$385.00

## SW - Lincoln City Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Medallion Assisted Living Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	1.0	\$300.00	\$300.00

## SW - Minnetonka Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - Mobile Gordon Oaks Senior Living LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.4	\$300.00	\$120.00

## SW - Morgan City, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ringrose, Alyse	1.0	\$175.00	\$175.00

## SW - Morrow Heights, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ringrose, Alyse	0.4	\$175.00	\$70.00
Seeds, Abbey	0.5	\$250.00	\$125.00
	<u>0.9</u>		<u>\$195.00</u>

## SW - Moses Lake Senior Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - Mt. View Vllg. Asstd. Living & Retirement Cottages, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Crow, Rob	0.7	\$175.00	\$122.50
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>0.8</u>		<u>\$147.50</u>

## SW - Nanaimo Senior Living Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dauble, Judy	1.0	\$300.00	\$300.00

## SW - Nashville Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.4	\$300.00	\$120.00

## SW - North Lima Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.2	\$250.00	\$50.00

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## SW - Northglenn Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Reichensperger, Fred	2.0	\$250.00	\$500.00

## SW - Oahu Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	2.3	\$300.00	\$690.00
Price, Andrew J	0.7	\$215.00	\$150.50
Seeds, Abbey	0.1	\$250.00	\$25.00
Weaver, Daniel	4.8	\$175.00	\$840.00
	<u>7.9</u>		<u>\$1,705.50</u>

## SW - Ocala CHGP, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Orchard Glen Retirement Community, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.2	\$250.00	\$50.00

## SW - Orchard Park, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.7	\$300.00	\$210.00
Norgan, Ian	2.0	\$135.00	\$270.00
	<u>2.7</u>		<u>\$480.00</u>

## SW - Osprey Court Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Holcom, Richard A	2.5	\$300.00	\$750.00

## SW - Paducah Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - Paragon Gardens Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dauble, Judy	5.5	\$300.00	\$1,650.00
Gaffney, James B	2.5	\$300.00	\$750.00
Seeds, Abbey	1.1	\$250.00	\$275.00
	<u>9.1</u>		<u>\$2,675.00</u>

## SW - Parkview Estates Cottages, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	1.3	\$300.00	\$390.00
Shahbaz, Sarah	0.3	\$155.00	\$46.50
	<u>1.6</u>		<u>\$436.50</u>

## SW - Peachtree Village Retirement, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Sessions, Jenna	0.5	\$105.00	\$52.50

805 SW Broadway, Suite 1200  
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Fax: 503-274-2789

## SW - Pikesville Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	1.7	\$270.00	\$459.00
Ringrose, Alyse	2.3	\$175.00	\$402.50
Sessions, Jenna	6.3	\$105.00	\$661.50
	<u>10.3</u>		<u>\$1,523.00</u>

## SW - Post Falls Land, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Post Pointe Atlanta, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	1.0	\$270.00	\$270.00
Hopf, Amber	3.3	\$105.00	\$346.50
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>4.4</u>		<u>\$641.50</u>

## SW - PRH Properties, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00
Sessions, Jenna	1.0	\$105.00	\$105.00
	<u>1.1</u>		<u>\$130.00</u>

## SW - Puyallup Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.4	\$250.00	\$100.00
Weaver, Daniel	4.1	\$175.00	\$717.50
	<u>4.5</u>		<u>\$817.50</u>

## SW - Rainbow GF, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Ringrose, Alyse	2.0	\$175.00	\$350.00
Seeds, Abbey	0.1	\$250.00	\$25.00
Sessions, Jenna	5.0	\$105.00	\$525.00
	<u>7.1</u>		<u>\$900.00</u>

## SW - Roanoke SW Retirement, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Reichensperger, Fred	1.5	\$250.00	\$375.00

## SW - Rockwood Homes LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Weaver, Daniel	5.2	\$175.00	\$910.00

## SW - Rose Valley Cottages, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.7	\$300.00	\$510.00

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## SW - Scappoose Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.6	\$300.00	\$180.00
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>0.7</u>		<u>\$205.00</u>

## SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.5	\$300.00	\$150.00
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>0.6</u>		<u>\$175.00</u>

## SW - Senior Living Holdings II, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Brokowski, Adrian	0.8	\$135.00	\$108.00
Seeds, Abbey	0.9	\$250.00	\$225.00
	<u>1.7</u>		<u>\$333.00</u>

## SW - Senior Living Properties II, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.5	\$250.00	\$125.00

## SW - Senior Living Properties III, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Smart Park PH 1, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.7	\$300.00	\$510.00
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>1.8</u>		<u>\$535.00</u>

## SW - Southpark Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Holcom, Richard A	2.0	\$300.00	\$600.00
Price, Andrew J	0.3	\$215.00	\$64.50
	<u>2.3</u>		<u>\$664.50</u>

## SW - Spring Pointe, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	1.0	\$300.00	\$300.00
Norgan, Ian	0.5	\$135.00	\$67.50
Seeds, Abbey	0.3	\$250.00	\$75.00
	<u>1.8</u>		<u>\$442.50</u>

## SW - Spring Village Retirement, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.7	\$300.00	\$510.00

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## SW - Spring Village, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.8	\$300.00	\$540.00

## SW - St. Peters Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	2.5	\$300.00	\$750.00
Seeds, Abbey	0.1	\$250.00	\$25.00
	<u>2.6</u>		<u>\$775.00</u>

## SW - Stayton SW Assisted Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.7	\$300.00	\$510.00
Price, Andrew J	0.2	\$215.00	\$43.00
	<u>1.9</u>		<u>\$553.00</u>

## SW - Sunshine Village Assisted Living & Memory Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.8	\$300.00	\$540.00

## SW - SWP Limited Partnership

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Girt, David L	3.4	\$300.00	\$1,020.00

## SW - Villa del Rey-Roswell, Ltd

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - W-E Specialized Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.7	\$300.00	\$210.00

## SW - Wenatchee Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Dauble, Judy	15.5	\$300.00	\$4,650.00
Gaffney, James B	1.0	\$300.00	\$300.00
Reichensperger, Fred	1.0	\$250.00	\$250.00
Seeds, Abbey	0.5	\$250.00	\$125.00
Shahbaz, Sarah	20.3	\$155.00	\$3,146.50
	<u>38.3</u>		<u>\$8,471.50</u>

## SW - Wenatchee Senior Care, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Gentry, Shane D	2.0	\$270.00	\$540.00

## SW - West Allis Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Lynch, Michael E	0.6	\$300.00	\$180.00
Price, Andrew J	0.5	\$215.00	\$107.50
	<u>1.1</u>		<u>\$287.50</u>

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## SW - West Salem Orchard Heights Ownership, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - West Salem Orchard Heights, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - West Salem Senior Living, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Seeds, Abbey	0.1	\$250.00	\$25.00

## SW - Western Pennsylvania Senior Living GP, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Shahbaz, Sarah	0.3	\$155.00	\$46.50

## SW - Wilsonville Retirement, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.8	\$300.00	\$540.00

## SW - Woodside Assisted Living Community, LLC

<u>Staff Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Cockburn, Rob L	1.7	\$300.00	\$510.00

**TOTALS FOR ALL ENTITIES****219.2****\$46,029.50****Total Invoice: \$105,154.41**

Payment Due Upon Receipt  
To remit with Visa or MasterCard, please contact our office.  
*A finance charge will be applied on balances 60 days past due.*  
Thank You!

**Daily Hours Detail: "Consulting services in connection with fresh start accounting issues and tax consequences associated with the plan of reorgani:**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Strothers, Harriet	Extra Work/Special Problems	04/02/10	1.4
			<b>04/02/10 Total</b>		<b>1.4</b>
613256	SunWest Management, Inc.	Strothers, Harriet	Extra Work/Special Problems	04/03/10	2.0
			<b>04/03/10 Total</b>		<b>2.0</b>
613256	SunWest Management, Inc.	Karas, Joseph D	Workpapers/Fieldwork	04/08/10	6.0
			<b>04/08/10 Total</b>		<b>6.0</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.6
			<b>04/09/10 Total</b>		<b>0.6</b>
613256	SunWest Management, Inc.	Karas, Joseph D	Workpapers/Fieldwork	04/14/10	2.0
			<b>04/14/10 Total</b>		<b>2.0</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/15/10	1.8
			<b>04/15/10 Total</b>		<b>1.8</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.5
			<b>04/21/10 Total</b>		<b>0.5</b>
613256	SunWest Management, Inc.	Dauble, Judy	Workpapers/Fieldwork	04/22/10	1.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.8
			<b>04/22/10 Total</b>		<b>1.8</b>
613256	SunWest Management, Inc.	Karas, Joseph D	Client Meetings/Consultations	04/26/10	3.0
			<b>04/26/10 Total</b>		<b>3.0</b>
613256	SunWest Management, Inc.	Boyd, Marcy J	Engagement Planning	04/27/10	0.3
613256	SunWest Management, Inc.	Boyd, Marcy J	Engagement Planning	04/27/10	0.2
613256	SunWest Management, Inc.	Boyd, Marcy J	Engagement Planning	04/27/10	1.0
613256	SunWest Management, Inc.	Karas, Joseph D	Engagement Planning	04/27/10	2.0
			<b>04/27/10 Total</b>		<b>3.5</b>
613256	SunWest Management, Inc.	Boyd, Marcy J	Extra Work/Special Problems	04/28/10	0.3
			<b>04/28/10 Total</b>		<b>0.3</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Extra Work/Special Problems	04/29/10	0.6
			<b>04/29/10 Total</b>		<b>0.6</b>
<b>Grand Total</b>					<b>23.5</b>

**Daily Hours Detail: "Services in connection with HUD audits."**

<b>Client ID</b>	<b>Client Name</b>	<b>Staff Name</b>	<b>Work Code Description</b>	<b>Date</b>	<b>Hours</b>
613256	SunWest Management, Inc.	Coplen, Lynn	Reports & Communications	04/05/10	0.3
				<b>04/05/10 Total</b>	<b>0.3</b>
613256	SunWest Management, Inc.	Coplen, Lynn	Reports & Communications	04/14/10	0.5
				<b>04/14/10 Total</b>	<b>0.5</b>
613256	SunWest Management, Inc.	Coplen, Lynn	Reports & Communications	04/15/10	5.0
				<b>04/15/10 Total</b>	<b>5.0</b>
613256	SunWest Management, Inc.	Coplen, Lynn	Extra Work/Special Problems	04/20/10	0.5
				<b>04/20/10 Total</b>	<b>0.5</b>
613256	SunWest Management, Inc.	Boyd, Marcy J	Engagement Admin & Supervision	04/22/10	1.2
613256	SunWest Management, Inc.	Coplen, Lynn	Engagement Admin & Supervision	04/22/10	1.5
613256	SunWest Management, Inc.	Hoglan, Lisa E	Engagement Admin & Supervision	04/22/10	0.8
				<b>04/22/10 Total</b>	<b>3.5</b>
				<b>Grand Total</b>	<b>9.8</b>



**Daily Hours Detail: "Determining reporting positions for dispositions of real and personal property..."**

<b>Client ID</b>	<b>Client Name</b>	<b>Staff Name</b>	<b>Work Code Description</b>	<b>Date</b>	<b>Hours</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/14/10	0.2

**Daily Hours Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Cockburn, Rob L	Workpapers/Fieldwork	04/01/10	1.5
613256	SunWest Management, Inc.	Dauble, Judy	Client Meetings/Consultations	04/01/10	3.5
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/01/10	0.5
613256	SunWest Management, Inc.	Price, Andrew J	Workpapers/Fieldwork	04/01/10	1.0
613256	SunWest Management, Inc.	Reynolds, Robert	Extra Work/Special Problems	04/01/10	3.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/01/10	0.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/01/10	0.9
613256	SunWest Management, Inc.	Strothers, Harriet	Extra Work/Special Problems	04/01/10	3.7
613256	SunWest Management, Inc.	White, Laurie K	Support Staff	04/01/10	0.5
<b>04/01/10 Total</b>					<b>15.1</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/02/10	0.5
613256	SunWest Management, Inc.	Reynolds, Robert	Extra Work/Special Problems	04/02/10	3.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/02/10	1.2
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Admin & Supervision	04/02/10	1.0
<b>04/02/10 Total</b>					<b>5.7</b>
613256	SunWest Management, Inc.	Girt, David L	Extra Work/Special Problems	04/03/10	0.7
<b>04/03/10 Total</b>					<b>0.7</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/05/10	1.0
613256	SunWest Management, Inc.	Girt, David L	Extra Work/Special Problems	04/05/10	0.5
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/05/10	1.0
<b>04/05/10 Total</b>					<b>2.5</b>
613256	SunWest Management, Inc.	Girt, David L	Client Meetings/Consultations	04/06/10	0.4
613256	SunWest Management, Inc.	Reynolds, Robert	Engagement Planning	04/06/10	1.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/06/10	2.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	2.1
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.5
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Admin & Supervision	04/06/10	1.0
<b>04/06/10 Total</b>					<b>7.0</b>
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/09/10	0.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.6
<b>04/09/10 Total</b>					<b>1.1</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Review	04/10/10	2.0
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Admin & Supervision	04/10/10	1.0
<b>04/10/10 Total</b>					<b>3.0</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/12/10	1.0
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Admin & Supervision	04/12/10	0.3
<b>04/12/10 Total</b>					<b>1.3</b>
613256	SunWest Management, Inc.	Dauble, Judy	Client Meetings/Consultations	04/14/10	3.5
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/14/10	2.0
613256	SunWest Management, Inc.	Kemp, Amanda	MARS Research Services	04/14/10	0.3
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/14/10	1.5
<b>04/14/10 Total</b>					<b>7.3</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/15/10	3.5
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/15/10	1.5
<b>04/15/10 Total</b>					<b>5.0</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/16/10	1.5
<b>04/16/10 Total</b>					<b>1.5</b>
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/20/10	1.5
<b>04/20/10 Total</b>					<b>1.5</b>
613256	SunWest Management, Inc.	Price, Andrew J	Workpapers/Fieldwork	04/22/10	1.0
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Planning	04/22/10	1.5
<b>04/22/10 Total</b>					<b>2.5</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/23/10	3.1
613256	SunWest Management, Inc.	Shahbaz, Sarah	Workpapers/Fieldwork	04/23/10	1.5
613256	SunWest Management, Inc.	Solomon, Matthew D	Engagement Planning	04/23/10	1.0
<b>04/23/10 Total</b>					<b>5.6</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/26/10	6.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/26/10	2.5
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/26/10	0.5

**Daily Hours Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/26/10	3.3
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/26/10	0.2
613256	SunWest Management, Inc.	Solomon, Matthew D	Extra Work/Special Problems	04/26/10	1.5
<b>04/26/10 Total</b>					<b>14.0</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/27/10	4.0
613256	SunWest Management, Inc.	Girt, David L	Extra Work/Special Problems	04/27/10	0.3
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/27/10	0.5
613256	SunWest Management, Inc.	White, Laurie K	Support Staff	04/27/10	2.0
<b>04/27/10 Total</b>					<b>6.8</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/28/10	4.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/28/10	0.8
613256	SunWest Management, Inc.	White, Laurie K	Support Staff	04/28/10	1.5
<b>04/28/10 Total</b>					<b>6.3</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/29/10	4.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	0.6
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	0.4
613256	SunWest Management, Inc.	White, Laurie K	Support Staff	04/29/10	1.5
<b>04/29/10 Total</b>					<b>7.0</b>
613256	SunWest Management, Inc.	White, Laurie K	Support Staff	04/30/10	0.8
<b>04/30/10 Total</b>					<b>0.8</b>
<b>Grand Total</b>					<b>94.7</b>

**Daily Expense Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."**

Client ID	Client Name	Staff Name	Expense Code Desc.	Date	Amount
613256	SunWest Management, Inc.	Dauble, Judy	Meals	03/23/10	\$46.00
				<b>03/23/10 Total</b>	<b>\$46.00</b>
613256	SunWest Management, Inc.	Solomon, Matthew D	Postage/Delivery	03/31/10	\$9.52
				<b>03/31/10 Total</b>	<b>\$9.52</b>
				<b>Grand Total</b>	<b>\$55.52</b>

**Daily Hours Detail: "Preparation of S-corp extensions including taxable income estimates;  
develop processes for filing extensions."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Burns, John	Workpapers/Fieldwork	04/01/10	2.6
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/01/10	2.3
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/01/10	1.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Workpapers/Fieldwork	04/01/10	0.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/01/10	0.6
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/01/10	3.5
<b>04/01/10 Total</b>					<b>10.5</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/05/10	0.6
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/05/10	5.2
<b>04/05/10 Total</b>					<b>5.8</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/06/10	1.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/06/10	2.1
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	1.3
<b>04/06/10 Total</b>					<b>4.4</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/07/10	1.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Workpapers/Fieldwork	04/07/10	2.3
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/07/10	1.8
613256	SunWest Management, Inc.	Sessions, Jenna	Report Preparation	04/07/10	1.0
<b>04/07/10 Total</b>					<b>6.1</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.4
<b>04/08/10 Total</b>					<b>0.4</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/09/10	1.5
<b>04/09/10 Total</b>					<b>1.5</b>
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/10/10	2.6
<b>04/10/10 Total</b>					<b>2.6</b>
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/11/10	2.3
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/11/10	0.5
<b>04/11/10 Total</b>					<b>2.8</b>
613256	SunWest Management, Inc.	Burns, John	Workpapers/Fieldwork	04/12/10	1.5
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/12/10	1.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/12/10	0.5
<b>04/12/10 Total</b>					<b>3.0</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/13/10	6.0
613256	SunWest Management, Inc.	Ringrose, Alyse	Workpapers/Fieldwork	04/13/10	0.3
<b>04/13/10 Total</b>					<b>6.3</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/14/10	8.0
613256	SunWest Management, Inc.	Sessions, Jenna	Workpapers/Fieldwork	04/14/10	0.5
<b>04/14/10 Total</b>					<b>8.5</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/15/10	5.5
<b>04/15/10 Total</b>					<b>5.5</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/19/10	2.1
<b>04/19/10 Total</b>					<b>2.1</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/20/10	2.8
<b>04/20/10 Total</b>					<b>2.8</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/22/10	2.9
<b>04/22/10 Total</b>					<b>2.9</b>
613256	SunWest Management, Inc.	Chase, Dee Al	Workpapers/Fieldwork	04/23/10	5.0
<b>04/23/10 Total</b>					<b>5.0</b>
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/26/10	0.5
<b>04/26/10 Total</b>					<b>0.5</b>
<b>Grand Total</b>					<b>70.7</b>

**Daily Hours Detail: "Services in connection with preparation and review of 2008 amended tax returns."**

<b>Client ID</b>	<b>Client Name</b>	<b>Staff Name</b>	<b>Work Code Description</b>	<b>Date</b>	<b>Hours</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Extra Work/Special Problems	04/21/10	0.2
				<b>04/21/10 Total</b>	<b>0.2</b>
613256	SunWest Management, Inc.	Mark, Kellie	Workpapers/Fieldwork	04/22/10	0.5
				<b>04/22/10 Total</b>	<b>0.5</b>
				<b>Grand Total</b>	<b>0.7</b>

**Daily Expense Detail: "Services in connection with preparation and review of 2008 amended tax returns.**

<b>Client ID</b>	<b>Client Name</b>	<b>Staff Name</b>	<b>Expense Code Desc.</b>	<b>Date</b>	<b>Amount</b>
613256	SunWest Management, Inc.	Dauble, Judy	Postage/Delivery	04/01/10	\$25.59
				<b>04/01/10 Total</b>	<b>\$25.59</b>
613256	SunWest Management, Inc.	Dauble, Judy	Postage/Delivery	04/02/10	\$21.30
				<b>04/02/10 Total</b>	<b>\$21.30</b>
				<b>Grand Total</b>	<b>\$46.89</b>

**Daily Hours Detail: "Services in connection with Sunwest Management Inc. employee benefit plan audits."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Bridges, Amanda M	Pre-Engagement Activities	04/07/10	0.5
613256	SunWest Management, Inc.	Vincent, Zachary	Pre-Engagement Activities	04/07/10	0.5
				<b>04/07/10 Total</b>	<b>1.0</b>
613256	SunWest Management, Inc.	Bridges, Amanda M	Pre-Engagement Activities	04/09/10	0.3
				<b>04/09/10 Total</b>	<b>0.3</b>
				<b>Grand Total</b>	<b>1.3</b>



**Daily Hours Detail: "Analysis of entities with 2009 dispositions to evaluate the current and future tax reporting and impact on partners."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/19/10	2.0
				<b>04/19/10 Total</b>	<b>2.0</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/20/10	2.0
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/20/10	1.0
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/20/10	1.0
613256	SunWest Management, Inc.	Huehn, Jaclyn	Workpapers/Fieldwork	04/20/10	2.3
				<b>04/20/10 Total</b>	<b>6.3</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/21/10	3.0
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Admin & Supervision	04/21/10	0.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	3.0
				<b>04/21/10 Total</b>	<b>6.5</b>
613256	SunWest Management, Inc.	Dauble, Judy	Engagement Planning	04/22/10	1.0
613256	SunWest Management, Inc.	Russell, Christine	Workpapers/Fieldwork	04/22/10	2.4
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	2.4
				<b>04/22/10 Total</b>	<b>5.8</b>
613256	SunWest Management, Inc.	Russell, Christine	Workpapers/Fieldwork	04/23/10	1.7
				<b>04/23/10 Total</b>	<b>1.7</b>
613256	SunWest Management, Inc.	Ringrose, Alyse	Engagement Admin & Supervision	04/26/10	1.8
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/26/10	1.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/26/10	0.6
				<b>04/26/10 Total</b>	<b>3.4</b>
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/27/10	1.5
613256	SunWest Management, Inc.	Wanlass, Benjamin	Workpapers/Fieldwork	04/27/10	3.0
				<b>04/27/10 Total</b>	<b>4.5</b>
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/28/10	0.6
613256	SunWest Management, Inc.	Wanlass, Benjamin	Workpapers/Fieldwork	04/28/10	9.0
				<b>04/28/10 Total</b>	<b>9.6</b>
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/29/10	0.5
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	3.4
613256	SunWest Management, Inc.	Wanlass, Benjamin	Workpapers/Fieldwork	04/29/10	3.0
				<b>04/29/10 Total</b>	<b>6.9</b>
613256	SunWest Management, Inc.	Gaffney, James B	Concurring Review	04/30/10	4.0
613256	SunWest Management, Inc.	Seeds, Abbey	Workpapers/Fieldwork	04/30/10	4.7
				<b>04/30/10 Total</b>	<b>8.7</b>
<b>Grand Total</b>					<b>55.4</b>

**Daily Hours Detail: "Services in connection with tax return preparation and review and addressing IRS and state notices."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613895	SW - Aaron Ridge Apartments, LLC	Lynch, Michael E	Engagement Review	04/01/10	1.3
	<b>SW - Aaron Ridge Apartments, LLC Total</b>				<b>1.3</b>
613595	SW - Addie Meedom House, LLC	Hopf, Amber	Report Preparation	04/27/10	1.0
613595	SW - Addie Meedom House, LLC	Hopf, Amber	Report Preparation	04/28/10	2.7
613595	SW - Addie Meedom House, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	0.1
	<b>SW - Addie Meedom House, LLC Total</b>				<b>3.8</b>
614677	SW - Albany Senior Living, LLC	Gentry, Shane D	Engagement Review	04/02/10	0.4
614677	SW - Albany Senior Living, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/03/10	0.5
614677	SW - Albany Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
614677	SW - Albany Senior Living, LLC	Carson, Taylor	Report Preparation	04/27/10	1.3
	<b>SW - Albany Senior Living, LLC Total</b>				<b>2.3</b>
614125	SW - Anderson Senior Living, LLC	Morrow, Nathan	Report Preparation	04/30/10	2.0
	<b>SW - Anderson Senior Living, LLC Total</b>				<b>2.0</b>
613821	SW - Aspen Foundation	Griffith, Rebecca	Workpapers/Fieldwork	04/21/10	0.5
	<b>SW - Aspen Foundation Total</b>				<b>0.5</b>
613862	SW - Aspen Foundation II	Griffith, Rebecca	Workpapers/Fieldwork	04/21/10	0.3
	<b>SW - Aspen Foundation II Total</b>				<b>0.3</b>
613701	SW - Aspen Foundation III	Griffith, Rebecca	Workpapers/Fieldwork	04/21/10	0.2
	<b>SW - Aspen Foundation III Total</b>				<b>0.2</b>
613614	SW - Autumn Park Assisted Living Community, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.4
	<b>SW - Autumn Park Assisted Living Community, LLC Total</b>				<b>0.4</b>
613787	SW - Bedford Gardens LP	Holcom, Richard A	Engagement Review	04/02/10	2.0
613787	SW - Bedford Gardens LP	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.1
	<b>SW - Bedford Gardens LP Total</b>				<b>2.1</b>
613902	SW - Bluffs at Northwoods Apartments, LLC	Lynch, Michael E	Engagement Review	04/01/10	1.5
613902	SW - Bluffs at Northwoods Apartments, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.5
	<b>SW - Bluffs at Northwoods Apartments, LLC Total</b>				<b>2.0</b>
614109	SW - Braxton Senior Living Property Limited Partnership	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Braxton Senior Living Property Limited Partnership Total</b>				<b>0.3</b>
614050	SW - Bridgeport Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/02/10	0.1
614050	SW - Bridgeport Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.1
	<b>SW - Bridgeport Senior Living, LLC Total</b>				<b>0.2</b>
613838	SW - Britt Senior Living, LLC	Cockburn, Rob L	Engagement Review	04/02/10	1.8
	<b>SW - Britt Senior Living, LLC Total</b>				<b>1.8</b>
613654	SW - Broken Arrow Senior Living, LLC	Hopf, Amber	Report Preparation	04/29/10	4.0
613654	SW - Broken Arrow Senior Living, LLC	Hopf, Amber	Report Preparation	04/30/10	5.5
	<b>SW - Broken Arrow Senior Living, LLC Total</b>				<b>9.5</b>
613925	SW - C P S W, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - C P S W, LLC Total</b>				<b>0.3</b>
613645	SW - Canterbury Gardens Sr. Living Property Ltd.Partnership	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Canterbury Gardens Sr. Living Property Ltd.Partnership Total</b>				<b>0.3</b>
613652	SW - Carriage Inn Limited Partnership	Lynch, Michael E	Engagement Review	04/02/10	1.0
	<b>SW - Carriage Inn Limited Partnership Total</b>				<b>1.0</b>
613911	SW - Cascadia Canyon, LLC	Reichensperger, Fred	Engagement Review	04/02/10	1.0
613911	SW - Cascadia Canyon, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/02/10	0.8
613911	SW - Cascadia Canyon, LLC	Reichensperger, Fred	Engagement Review	04/07/10	2.0
	<b>SW - Cascadia Canyon, LLC Total</b>				<b>3.8</b>
613747	SW - Cedar Park C.P. Property, LP	Solomon, Matthew D	Engagement Review	04/04/10	2.0
	<b>SW - Cedar Park C.P. Property, LP Total</b>				<b>2.0</b>
613914	SW - Charlotte Overlook Apartments, LLC	Gentry, Shane D	Engagement Review	04/03/10	1.0
613914	SW - Charlotte Overlook Apartments, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
613914	SW - Charlotte Overlook Apartments, LLC	Sessions, Jenna	Report Preparation	04/23/10	0.8
	<b>SW - Charlotte Overlook Apartments, LLC Total</b>				<b>1.9</b>
613657	SW - Chino Hills Senior Living, LLC	Hopf, Amber	Report Preparation	04/30/10	3.0
	<b>SW - Chino Hills Senior Living, LLC Total</b>				<b>3.0</b>
614112	SW - Clark 40, LLC	Gentry, Shane D	Engagement Review	04/02/10	0.5
	<b>SW - Clark 40, LLC Total</b>				<b>0.5</b>
613918	SW - Clovis Assisted Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/26/10	0.2
613918	SW - Clovis Assisted Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.5
613918	SW - Clovis Assisted Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Clovis Assisted Living, LLC Total</b>				<b>1.0</b>
614797	SW - Cody Senior Living II, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Cody Senior Living II, LLC Total</b>				<b>0.3</b>
613594	SW - Cody Senior Living, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Cody Senior Living, LLC Total</b>				<b>0.3</b>
613743	SW - CU 28, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - CU 28, LLC Total</b>				<b>0.3</b>
614100	SW - CU 39, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - CU 39, LLC Total</b>				<b>0.3</b>
613710	SW - CV Senior Living, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - CV Senior Living, LLC Total</b>				<b>0.3</b>
613959	SW - Eldorado Heights Investments, LLC	Gentry, Shane D	Engagement Review	04/02/10	0.4
613959	SW - Eldorado Heights Investments, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/02/10	1.5
	<b>SW - Eldorado Heights Investments, LLC Total</b>				<b>1.9</b>

**Daily Hours Detail: "Services in connection with tax return preparation and review and addressing IRS and state notices."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
613769	SW - Ellensburg Care, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Ellensburg Care, LLC Total</b>				<b>0.3</b>
613796	SW - Emerald Pointe AL & MC, LLC	Lynch, Michael E	Engagement Review	04/01/10	0.5
	<b>SW - Emerald Pointe AL &amp; MC, LLC Total</b>				<b>0.5</b>
614805	SW - ES 23, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - ES 23, LLC Total</b>				<b>0.3</b>
614101	SW - ES 39, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - ES 39, LLC Total</b>				<b>0.3</b>
613790	SW - Fortuna Assisted Living, LLC	Cockburn, Rob L	Engagement Review	04/01/10	1.8
613790	SW - Fortuna Assisted Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.2
613790	SW - Fortuna Assisted Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.5
	<b>SW - Fortuna Assisted Living, LLC Total</b>				<b>2.5</b>
616876	SW - Gainesville Mall Property, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	0.1
	<b>SW - Gainesville Mall Property, LLC Total</b>				<b>0.1</b>
614053	SW - Grand Court FW LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Grand Court FW LLC Total</b>				<b>0.3</b>
614118	SW - Grandview Associates, Inc.	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Grandview Associates, Inc. Total</b>				<b>0.3</b>
613986	SW - Greenleaf Farms I, LLC	Holcom, Richard A	Engagement Review	04/01/10	2.0
	<b>SW - Greenleaf Farms I, LLC Total</b>				<b>2.0</b>
614163	SW - Harder Development IV, LLC	Hopf, Amber	Report Preparation	04/02/10	0.6
614163	SW - Harder Development IV, LLC	Russell, Christine	Workpapers/Fieldwork	04/02/10	2.0
614163	SW - Harder Development IV, LLC	Gentry, Shane D	Engagement Review	04/03/10	0.5
614163	SW - Harder Development IV, LLC	Russell, Christine	Workpapers/Fieldwork	04/03/10	0.2
	<b>SW - Harder Development IV, LLC Total</b>				<b>3.3</b>
613639	SW - Harlingen GP, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Harlingen GP, LLC Total</b>				<b>0.3</b>
613847	SW - Hendersonville B G Property, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Hendersonville B G Property, LLC Total</b>				<b>0.3</b>
614054	SW - Hillside Senior Living Community, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Hillside Senior Living Community, LLC Total</b>				<b>0.3</b>
614055	SW - Holiday Lane Estates Assisted Living LP	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.4
614055	SW - Holiday Lane Estates Assisted Living LP	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.1
614055	SW - Holiday Lane Estates Assisted Living LP	Norgan, Ian	Workpapers/Fieldwork	04/29/10	5.5
614055	SW - Holiday Lane Estates Assisted Living LP	Norgan, Ian	Workpapers/Fieldwork	04/30/10	7.5
	<b>SW - Holiday Lane Estates Assisted Living LP Total</b>				<b>13.5</b>
613763	SW - Hoover Senior Living, LLC	Hopf, Amber	Report Preparation	04/28/10	0.8
613763	SW - Hoover Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/28/10	0.4
	<b>SW - Hoover Senior Living, LLC Total</b>				<b>1.2</b>
614124	SW - HR Retail Associates I, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - HR Retail Associates I, LLC Total</b>				<b>0.3</b>
613855	SW - Jasper Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/02/10	0.1
	<b>SW - Jasper Senior Living, LLC Total</b>				<b>0.1</b>
614006	SW - KDA Construction Inc	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.1
614006	SW - KDA Construction Inc	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
614006	SW - KDA Construction Inc	Seeds, Abbey	Workpapers/Fieldwork	04/30/10	0.2
	<b>SW - KDA Construction Inc Total</b>				<b>0.6</b>
613950	SW - KDA Enterprises, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/29/10	0.3
	<b>SW - KDA Enterprises, LLC Total</b>				<b>0.3</b>
613724	SW - Kennewick Care, LLC	Holcom, Richard A	Engagement Review	04/01/10	2.0
613724	SW - Kennewick Care, LLC	Gaffney, James B	Concurring Review	04/02/10	1.0
613724	SW - Kennewick Care, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/05/10	0.3
613724	SW - Kennewick Care, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Kennewick Care, LLC Total</b>				<b>3.6</b>
616879	SW - Kingman Senior Living Property II, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.2
	<b>SW - Kingman Senior Living Property II, LLC Total</b>				<b>0.2</b>
614081	SW - Laurel Springs Assisted Living, LLC	Brokowski, Adrian	Workpapers/Fieldwork	04/30/10	2.4
	<b>SW - Laurel Springs Assisted Living, LLC Total</b>				<b>2.4</b>
613694	SW - Lawrenceville Senior Living, LLC	Weaver, Daniel	Workpapers/Fieldwork	04/30/10	1.7
	<b>SW - Lawrenceville Senior Living, LLC Total</b>				<b>1.7</b>
614132	SW - Legacy Georgia Senior Living, LLC	Crow, Rob	Workpapers/Fieldwork	04/30/10	2.2
	<b>SW - Legacy Georgia Senior Living, LLC Total</b>				<b>2.2</b>
614158	SW - Lincoln City Assisted Living, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/29/10	0.3
	<b>SW - Lincoln City Assisted Living, LLC Total</b>				<b>0.3</b>
614171	SW - Medallion Assisted Living Limited Partnership	Lynch, Michael E	Engagement Review	04/01/10	0.5
614171	SW - Medallion Assisted Living Limited Partnership	Lynch, Michael E	Engagement Review	04/02/10	0.5
	<b>SW - Medallion Assisted Living Limited Partnership Total</b>				<b>1.0</b>
614174	SW - Minnetonka Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/02/10	0.1
	<b>SW - Minnetonka Senior Living, LLC Total</b>				<b>0.1</b>
614012	SW - Mobile Gordon Oaks Senior Living LLC	Lynch, Michael E	Engagement Review	04/02/10	0.4
	<b>SW - Mobile Gordon Oaks Senior Living LLC Total</b>				<b>0.4</b>
614162	SW - Morgan City, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/02/10	1.0
	<b>SW - Morgan City, LLC Total</b>				<b>1.0</b>
614179	SW - Morrow Heights, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/07/10	0.4

**Daily Hours Detail: "Services in connection with tax return preparation and review and addressing IRS and state notices."**

Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
614179	SW - Morrow Heights, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/07/10	0.5
	<b>SW - Morrow Heights, LLC Total</b>				<b>0.9</b>
614180	SW - Moses Lake Senior Care, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/29/10	0.1
	<b>SW - Moses Lake Senior Care, LLC Total</b>				<b>0.1</b>
613662	SW - Mt. View Vilg. Asstd. Living & Retirement Cottages, LLC	Crow, Rob	Workpapers/Fieldwork	04/03/10	0.7
613662	SW - Mt. View Vilg. Asstd. Living & Retirement Cottages, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
	<b>SW - Mt. View Vilg. Asstd. Living &amp; Retirement Cottages, LLC Total</b>				<b>0.8</b>
613975	SW - Nanaimo Senior Living Limited Partnership	Dauble, Judy	Engagement Admin & Supervision	04/02/10	1.0
	<b>SW - Nanaimo Senior Living Limited Partnership Total</b>				<b>1.0</b>
613875	SW - Nashville Senior Living, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.4
	<b>SW - Nashville Senior Living, LLC Total</b>				<b>0.4</b>
614005	SW - North Lima Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/01/10	0.2
	<b>SW - North Lima Senior Living, LLC Total</b>				<b>0.2</b>
614189	SW - Northglenn Assisted Living, LLC	Reichensperger, Fred	Engagement Review	04/02/10	1.0
614189	SW - Northglenn Assisted Living, LLC	Reichensperger, Fred	Engagement Review	04/03/10	1.0
	<b>SW - Northglenn Assisted Living, LLC Total</b>				<b>2.0</b>
613749	SW - Oahu Senior Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/03/10	0.2
613749	SW - Oahu Senior Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/06/10	0.2
613749	SW - Oahu Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.1
613749	SW - Oahu Senior Living, LLC	Weaver, Daniel	Workpapers/Fieldwork	04/07/10	0.5
613749	SW - Oahu Senior Living, LLC	Weaver, Daniel	Workpapers/Fieldwork	04/10/10	4.3
613749	SW - Oahu Senior Living, LLC	Cockburn, Rob L	Engagement Review	04/11/10	2.3
613749	SW - Oahu Senior Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Oahu Senior Living, LLC Total</b>				<b>7.9</b>
614136	SW - Ocala CHGP, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Ocala CHGP, LLC Total</b>				<b>0.3</b>
613704	SW - Orchard Glen Retirement Community, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.2
	<b>SW - Orchard Glen Retirement Community, LLC Total</b>				<b>0.2</b>
613705	SW - Orchard Park, LLC	Norgan, Ian	Workpapers/Fieldwork	04/01/10	2.0
613705	SW - Orchard Park, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.7
	<b>SW - Orchard Park, LLC Total</b>				<b>2.7</b>
613706	SW - Osprey Court Senior Living, LLC	Holcom, Richard A	Engagement Review	04/01/10	2.5
	<b>SW - Osprey Court Senior Living, LLC Total</b>				<b>2.5</b>
613698	SW - Paducah Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/28/10	0.1
	<b>SW - Paducah Senior Living, LLC Total</b>				<b>0.1</b>
613715	SW - Paragon Gardens Limited Partnership	Dauble, Judy	Engagement Review	04/02/10	0.5
613715	SW - Paragon Gardens Limited Partnership	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.1
613715	SW - Paragon Gardens Limited Partnership	Dauble, Judy	Engagement Review	04/09/10	2.0
613715	SW - Paragon Gardens Limited Partnership	Gaffney, James B	Concurring Review	04/09/10	2.5
613715	SW - Paragon Gardens Limited Partnership	Dauble, Judy	Engagement Review	04/10/10	2.0
613715	SW - Paragon Gardens Limited Partnership	Seeds, Abbey	Workpapers/Fieldwork	04/10/10	0.8
613715	SW - Paragon Gardens Limited Partnership	Dauble, Judy	Engagement Admin & Supervision	04/12/10	1.0
613715	SW - Paragon Gardens Limited Partnership	Seeds, Abbey	Workpapers/Fieldwork	04/12/10	0.2
	<b>SW - Paragon Gardens Limited Partnership Total</b>				<b>9.1</b>
613725	SW - Parkview Estates Cottages, LLC	Lynch, Michael E	Engagement Review	04/02/10	1.3
613725	SW - Parkview Estates Cottages, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Parkview Estates Cottages, LLC Total</b>				<b>1.6</b>
613727	SW - Peachtree Village Retirement, LLC	Sessions, Jenna	Report Preparation	04/02/10	0.5
	<b>SW - Peachtree Village Retirement, LLC Total</b>				<b>0.5</b>
613860	SW - Pikesville Senior Living, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/01/10	1.8
613860	SW - Pikesville Senior Living, LLC	Sessions, Jenna	Report Preparation	04/02/10	0.8
613860	SW - Pikesville Senior Living, LLC	Sessions, Jenna	Report Preparation	04/03/10	3.0
613860	SW - Pikesville Senior Living, LLC	Sessions, Jenna	Report Preparation	04/05/10	2.5
613860	SW - Pikesville Senior Living, LLC	Gentry, Shane D	Engagement Review	04/07/10	1.7
613860	SW - Pikesville Senior Living, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/07/10	0.5
	<b>SW - Pikesville Senior Living, LLC Total</b>				<b>10.3</b>
614666	SW - Post Falls Land, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Post Falls Land, LLC Total</b>				<b>0.3</b>
614009	SW - Post Pointe Atlanta, LLC	Gentry, Shane D	Engagement Review	04/03/10	1.0
614009	SW - Post Pointe Atlanta, LLC	Hopf, Amber	Report Preparation	04/03/10	0.5
614009	SW - Post Pointe Atlanta, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
614009	SW - Post Pointe Atlanta, LLC	Hopf, Amber	Workpapers/Fieldwork	04/23/10	0.8
614009	SW - Post Pointe Atlanta, LLC	Hopf, Amber	Report Preparation	04/27/10	2.0
	<b>SW - Post Pointe Atlanta, LLC Total</b>				<b>4.4</b>
614806	SW - PRH Properties, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
614806	SW - PRH Properties, LLC	Sessions, Jenna	Report Preparation	04/23/10	1.0
	<b>SW - PRH Properties, LLC Total</b>				<b>1.1</b>
616880	SW - Puyallup Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.4
616880	SW - Puyallup Senior Living, LLC	Weaver, Daniel	Workpapers/Fieldwork	04/29/10	2.5
616880	SW - Puyallup Senior Living, LLC	Weaver, Daniel	Workpapers/Fieldwork	04/30/10	1.6
	<b>SW - Puyallup Senior Living, LLC Total</b>				<b>4.5</b>
613754	SW - Rainbow GF, LLC	Ringrose, Alyse	Engagement Admin & Supervision	04/02/10	2.0
613754	SW - Rainbow GF, LLC	Sessions, Jenna	Report Preparation	04/05/10	5.0
613754	SW - Rainbow GF, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.1

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Client ID	Client Name	Staff Name	Work Code Description	Date	Hours
	<b>SW - Rainbow GF, LLC Total</b>				<b>7.1</b>
613734	SW - Roanoke SW Retirement, LLC	Reichensperger, Fred	Engagement Review	04/01/10	1.5
	<b>SW - Roanoke SW Retirement, LLC Total</b>				<b>1.5</b>
614144	SW - Rockwood Homes LLC	Weaver, Daniel	Workpapers/Fieldwork	04/30/10	5.2
	<b>SW - Rockwood Homes LLC Total</b>				<b>5.2</b>
613773	SW - Rose Valley Cottages, LLC	Cockburn, Rob L	Engagement Review	04/01/10	1.7
	<b>SW - Rose Valley Cottages, LLC Total</b>				<b>1.7</b>
613772	SW - Scappoose Assisted Living, LLC	Lynch, Michael E	Engagement Review	04/01/10	0.6
613772	SW - Scappoose Assisted Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.1
	<b>SW - Scappoose Assisted Living, LLC Total</b>				<b>0.7</b>
613788	SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.5
613788	SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.1
	<b>SW - Sellwood Landing Rtmt. &amp; Asstd. Living Community, LLC Total</b>				<b>0.6</b>
614033	SW - Senior Living Holdings II, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/06/10	0.5
614033	SW - Senior Living Holdings II, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.3
614033	SW - Senior Living Holdings II, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.1
614033	SW - Senior Living Holdings II, LLC	Brokowski, Adrian	Workpapers/Fieldwork	04/30/10	0.8
	<b>SW - Senior Living Holdings II, LLC Total</b>				<b>1.7</b>
614038	SW - Senior Living Properties II, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/05/10	0.5
	<b>SW - Senior Living Properties II, LLC Total</b>				<b>0.5</b>
614040	SW - Senior Living Properties III, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Senior Living Properties III, LLC Total</b>				<b>0.3</b>
614146	SW - Smart Park PH 1, LLC	Cockburn, Rob L	Engagement Review	04/02/10	1.7
614146	SW - Smart Park PH 1, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/07/10	0.1
	<b>SW - Smart Park PH 1, LLC Total</b>				<b>1.8</b>
613737	SW - Southpark Senior Living, LLC	Holcom, Richard A	Engagement Review	04/01/10	2.0
613737	SW - Southpark Senior Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.3
	<b>SW - Southpark Senior Living, LLC Total</b>				<b>2.3</b>
613810	SW - Spring Pointe, LLC	Lynch, Michael E	Engagement Review	04/02/10	1.0
613810	SW - Spring Pointe, LLC	Norgan, Ian	Workpapers/Fieldwork	04/09/10	0.5
613810	SW - Spring Pointe, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/21/10	0.1
613810	SW - Spring Pointe, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.2
	<b>SW - Spring Pointe, LLC Total</b>				<b>1.8</b>
613807	SW - Spring Village Retirement, LLC	Cockburn, Rob L	Engagement Review	04/01/10	1.7
	<b>SW - Spring Village Retirement, LLC Total</b>				<b>1.7</b>
613813	SW - Spring Village, LLC	Cockburn, Rob L	Engagement Review	04/01/10	1.8
	<b>SW - Spring Village, LLC Total</b>				<b>1.8</b>
614199	SW - St. Peters Senior Living, LLC	Lynch, Michael E	Engagement Review	04/01/10	0.3
614199	SW - St. Peters Senior Living, LLC	Lynch, Michael E	Engagement Review	04/01/10	1.7
614199	SW - St. Peters Senior Living, LLC	Lynch, Michael E	Engagement Review	04/02/10	0.5
614199	SW - St. Peters Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.1
	<b>SW - St. Peters Senior Living, LLC Total</b>				<b>2.6</b>
614070	SW - Stayton SW Assisted Living, LLC	Cockburn, Rob L	Engagement Review	04/01/10	1.7
614070	SW - Stayton SW Assisted Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/02/10	0.2
	<b>SW - Stayton SW Assisted Living, LLC Total</b>				<b>1.9</b>
613842	SW - Sunshine Village Assisted Living & Memory Care, LLC	Cockburn, Rob L	Engagement Review	04/02/10	1.8
	<b>SW - Sunshine Village Assisted Living &amp; Memory Care, LLC Total</b>				<b>1.8</b>
615857	SW - SWP Limited Partnership	Girt, David L	Extra Work/Special Problems	04/02/10	0.7
615857	SW - SWP Limited Partnership	Girt, David L	Extra Work/Special Problems	04/06/10	1.7
615857	SW - SWP Limited Partnership	Girt, David L	Extra Work/Special Problems	04/12/10	0.5
615857	SW - SWP Limited Partnership	Girt, David L	Extra Work/Special Problems	04/14/10	0.5
	<b>SW - SWP Limited Partnership Total</b>				<b>3.4</b>
613867	SW - Villa del Rey-Roswell, Ltd	Seeds, Abbey	Workpapers/Fieldwork	04/22/10	0.1
	<b>SW - Villa del Rey-Roswell, Ltd Total</b>				<b>0.1</b>
613596	SW - W-E Specialized Care, LLC	Lynch, Michael E	Engagement Review	04/01/10	0.7
	<b>SW - W-E Specialized Care, LLC Total</b>				<b>0.7</b>
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Admin & Supervision	04/02/10	0.5
613621	SW - Wenatchee Care, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/02/10	0.2
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Review	04/03/10	3.5
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Review	04/04/10	1.0
613621	SW - Wenatchee Care, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/05/10	1.5
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Admin & Supervision	04/06/10	5.0
613621	SW - Wenatchee Care, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/06/10	0.3
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Review	04/07/10	2.0
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Admin & Supervision	04/08/10	2.0
613621	SW - Wenatchee Care, LLC	Gaffney, James B	Concurring Review	04/08/10	0.5
613621	SW - Wenatchee Care, LLC	Shahbaz, Sarah	Extra Work/Special Problems	04/08/10	10.5
613621	SW - Wenatchee Care, LLC	Dauble, Judy	Engagement Review	04/09/10	1.5
613621	SW - Wenatchee Care, LLC	Gaffney, James B	Concurring Review	04/09/10	0.5
613621	SW - Wenatchee Care, LLC	Reichensperger, Fred	Engagement Admin & Supervision	04/09/10	1.0
613621	SW - Wenatchee Care, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/09/10	0.3
613621	SW - Wenatchee Care, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/09/10	8.0
	<b>SW - Wenatchee Care, LLC Total</b>				<b>38.3</b>
613620	SW - Wenatchee Senior Care, LLC	Gentry, Shane D	Concurring Review	04/10/10	2.0

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<b>Client ID</b>	<b>Client Name</b>	<b>Staff Name</b>	<b>Work Code Description</b>	<b>Date</b>	<b>Hours</b>
	<b>SW - Wenatchee Senior Care, LLC Total</b>				<b>2.0</b>
613877	SW - West Allis Senior Living, LLC	Lynch, Michael E	Engagement Review	04/01/10	0.6
613877	SW - West Allis Senior Living, LLC	Price, Andrew J	Workpapers/Fieldwork	04/27/10	0.5
	<b>SW - West Allis Senior Living, LLC Total</b>				<b>1.1</b>
614807	SW - West Salem Orchard Heights Ownership, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.1
	<b>SW - West Salem Orchard Heights Ownership, LLC Total</b>				<b>0.1</b>
614808	SW - West Salem Orchard Heights, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.1
	<b>SW - West Salem Orchard Heights, LLC Total</b>				<b>0.1</b>
613922	SW - West Salem Senior Living, LLC	Seeds, Abbey	Workpapers/Fieldwork	04/08/10	0.1
	<b>SW - West Salem Senior Living, LLC Total</b>				<b>0.1</b>
614099	SW - Western Pennsylvania Senior Living GP, LLC	Shahbaz, Sarah	Workpapers/Fieldwork	04/26/10	0.3
	<b>SW - Western Pennsylvania Senior Living GP, LLC Total</b>				<b>0.3</b>
613888	SW - Wilsonville Retirement, LLC	Cockburn, Rob L	Engagement Review	04/02/10	1.8
	<b>SW - Wilsonville Retirement, LLC Total</b>				<b>1.8</b>
613890	SW - Woodside Assisted Living Community, LLC	Cockburn, Rob L	Engagement Review	04/02/10	1.7
	<b>SW - Woodside Assisted Living Community, LLC Total</b>				<b>1.7</b>
<b>Grand Total</b>					<b>219.2</b>